

PROPERTY TAXES AUTHORIZED TO BE LEVIED

Prepared by the Office of Legislative Research and General Counsel
August 11, 2008

Purpose of Levy	Maximum Rate or Amount	Utah Code Citation	Entity*				
			Cty	Co	LD	SD	Other
10% of Basic (Debt Service, School Buildings, Buses, Equipment, Textbooks, Supplies)	District may levy a rate that will raise up to 10% of the cost of the basic program.	53A-17a-145				X	
Basic Levy	Set by Utah State Tax Commission. (Commission is required to certify a rate that will generate \$260,731,750 in revenues during FY 2008-09.)	53A-17a-135				X	
Basic Local District	.0008/\$ Taxable Value	17B-1-1002			X		
Board Approved Leeway	.0004/\$ Taxable Value	53A-17a-134				X	
Canal, Water Ditches, or Water Pipes for Artificial Light and Power Purposes, Irrigation, or Domestic Use	.0008/\$ Taxable Value	10-8-94					T
Capital Improvements	District may levy a rate that will raise up to .2% of all taxable value in the district.	53A-16-110				X	
Cemetery Maintenance	.0004/\$ Taxable Value	17B-1-1002			X		
Capital Outlay	.0024/\$ Taxable Value of which .0002/\$ Taxable Value may be used for Maintenance of School Plants	53A-16-107				X	
Drainage District	.0004/\$ Taxable Value	17B-1-1002			X		
Federal Public Law 81-874 (Impact from Federal Installations) Funding Shortfall	.0008/\$ Taxable Value	53A-17a-143				X	
Fire Protection District	.0008/\$ Taxable Value	17B-1-1002			X		
General Fund	.0032/\$ Taxable Value of	59-2-908		X			

Purpose of Levy	Maximum Rate or Amount	Utah Code Citation	Entity*				
			Cty	Co	LD	SD	Other
	with total taxable value more than \$100,000,000 .0036/\$ Taxable Value of total taxable value less than \$100,000,000						
General Purposes	.007/\$ Taxable Value	10-5-112					T
General Purposes	.007/\$ Taxable Value	10-6-133	X				
General State Purposes	.00048/\$ Taxable Value	59-2-901					ST
Guaranty Fund	.0002/\$ Taxable Vale	11-42-701					LE
Hospitals (City of Third, Fourth, or Fifth Class or a Town)	.001/\$ Taxable Value	10-8-90 10-8-91	X				T
Improvement District	.0008/\$ Taxable Value	17B-1-1002			X		
Indigent Inmate Defense Fund (County of Third, Fourth, Fifth, or Sixth Class)	.0001/\$ Taxable Value	77-32-501		X			
Judgments for Recovery of Taxes Unlawfully Collected	Statute provides that "taxing entity may levy a tax to pay its share of the judgment"	59-2-1330					PS
K-3 Reading Improvement Program	.000121/\$ Taxable Value	53A-17a-151				X	
Library	.001/\$ Taxable Value	9-7-401	X				
Library	.001/\$ Taxable Value	9-7-501 9-7-510		X			
Local Health Departments	.0004/\$ Taxable Value	26A-1-117					
Metropolitan Water District	.0005/\$ Taxable Value	17B-1-1002			X		
Mosquito Abatement District	.0004/\$ Taxable Value	17B-1-1002			X		
Municipal Services (for unincorporated areas of a county)	No maximum	17-34-1		X			

Purpose of Levy	Maximum Rate or Amount	Utah Code Citation	Entity*				
			Cty	Co	LD	SD	Other
Pay Outstanding Warrants on Guaranty Funds	.0002/\$ Taxable Value	11-42-705					LE
Payment of Claims, Settlements, or Judgments	.0001/\$ Taxable Value	63G-7-704					PS
Planetarium	.00004/\$ Taxable Value	17-37-1		X			
Public Transit District	.0004/\$ Taxable Value	17B-1-1002			X		
Recreation	No limit	11-2-6 11-2-7	X	X		X	M
- Service Area Located in a County of the First Class Providing Fire Protection, Paramedic, and Emergency Services	.0023/\$ Taxable Value	17B-1-1002			X		
- Each Other Service Area	.0014/\$ Taxable Value						
Statewide Assessing and Collecting Levy	.0003/\$ Taxable Value (In some counties proceeds from this levy is forwarded to the state for redistribution to other counties). .0002 of the .0003 is a mandatory levy.	59-2-906.1 59-2-1602 (Eff. 1/1/09)		X			
Tax Stability and Trust Fund	.0001/\$ Taxable Value	17-36-51		X			
Transportation	.0003/\$ Taxable Value	53A-17a-127				X	
Voted Leeway Program	.002/\$ Taxable Value	53A-17a-133				X	
Water Conservancy District +	.0001/\$ Taxable Value prior to construction. .0002/\$ Taxable Value thereafter.	17B-1-1002 17B-2a-1006			X		
Water Conservancy District -- Colorado River Water -- Lower Basin +	.001/\$ Taxable Value	17B-2a-1006			X		
Water Conservancy District -- Colorado River Water -- Upper Basin +	.0004/\$ Taxable Value	17B-2a-1006			X		

Purpose of Levy	Maximum Rate or Amount	Utah Code Citation	Entity*				
			Cty	Co	LD	SD	Other
Water Purifying and Sewage Disposal Facilities	.0008/\$ Taxable Value	10-7-14.2					M
Water, Sewerage, Drainage, Flood Control, Garbage, Health Care, Transportation, Recreation, Fire Protection, Jail Facilities, Street Lighting, Emergency Dispatch, Animal Control, and Federal Mineral Lease Funding	May "levy a tax on all taxable property within the service district."	17D-1-105	X		X		M
Zoos	.0002/\$ Taxable Value	17-38-1		X			

* Cty = Cities, Co = Counties, LD = Local Districts, SD = School Districts, Other = LE (Local Entities); M (Municipalities); PS (Political Subdivisions); ST (State); T (Town).

+ A property tax levied in accordance with Section 17B-2a-1006 is levied by a board of trustees comprised of non-elected members.